



# Summons

In the matter of James D. Elliott, (402-84-2198) 5131 Prince Phillip Cove, Brentwood Tn 37027

Internal Revenue Service (Division): Small Business and Self-Employed Division

Industry/Area (name or number): Area 5, Nashville

Periods: Calendar year ending December 31, 2007 and December 31, 2008

## The Commissioner of Internal Revenue

To: John D. Elliott,

At: 5131 Prince Phillip Cove, Brentwood TN 37027

You are hereby summoned and required to appear before Jack P. Laws 09-23180  
an officer of the Internal Revenue Service, to give testimony and to bring with you and to produce for examination the following books, records, papers, and other data relating to the tax liability or the collection of the tax liability or for the purpose of inquiring into any offense connected with the administration or enforcement of the internal revenue laws concerning the person identified above for the periods shown.

1. 2007 and 2008 Gross receipts and all Other Income
  - a) All books, journals, ledgers and work papers used in determining gross receipts and all other income.
  - b) All bank statements, cancelled checks, and deposit slips (i.e., checking, saving, money market, brokerage accounts, etc.) for the period of December 1 2006 through January 31, 2009.
  - c) Please provide a list of all bank account names and account numbers held by your or any of your companies from 2007 through 2008.
  - d) Records of all business and personal loan activity proceeds and payments.
  - e) Records of any non-taxable sources of income.
  - f) Any and all work-papers used in preparation of your tax returns. This would include worksheets, log books, notebooks, or any written documentation that shows your computations.
2. Provide all source documentation verifying any and all expenses.
3. Please provide a list of the names and Employer Identification Numbers of any businesses of which you may have an interest in or ownership.
4. Please provide a list and any income producing activities involved in during this time period.

**Do not write in this space**

**Business address and telephone number of IRS officer before whom you are to appear:**

801 Broadway MDP 52, Nashville, TN 37203, Phone number 615-250-5529

**Place and time for appearance at** 701 Broadway, Room 407, Nashville, TN 37203



Department of the Treasury  
Internal Revenue Service

[www.irs.gov](http://www.irs.gov)

Form 2039 (Rev. 12-2008)  
Catalog Number 21405J

on the 10th day of January, 2012 at 9.00 o'clock a m.  
Issued under authority of the Internal Revenue Code this 30th <sup>(year)</sup> day of December, 2011 <sup>(year)</sup>

[Signature]  
Signature of issuing officer  
[Signature]  
Signature of approving officer (if applicable)

Internal Revenue Agent

Title

Supervisory Internal Revenue Agent

Title

**Original** — to be kept by IRS



# Service of Summons, Notice and Recordkeeper Certificates

(Pursuant to section 7603, Internal Revenue Code)

I certify that I served the summons shown on the front of this form on:

|                             |                |
|-----------------------------|----------------|
| Date<br>December 30th, 2011 | Time<br>9.00am |
|-----------------------------|----------------|

**How  
Summons  
Was  
Served**

1. ☐ I certify that I handed a copy of the summons, which contained the attestation required by § 7603, to the person to whom it was directed.
2. ☒ I certify that I left a copy of the summons, which contained the attestation required by § 7603, at the last and usual place of abode of the person to whom it was directed. I left the copy with the following person (if any): SHEILA MARRICAL
3. ☐ I certify that I sent a copy of the summons, which contained the attestation required by § 7603, by certified or registered mail to the last known address of the person to whom it was directed, that person being a third-party recordkeeper within the meaning of § 7603(b). I sent the summons to the following address: \_\_\_\_\_

Signature

Title

Internal Revenue Agent

4. This certificate is made to show compliance with IRC Section 7609. This certificate does not apply to summonses served on any officer or employee of the person to whose liability the summons relates nor to summonses in aid of collection, to determine the identity of a person having a numbered account or similar arrangement, or to determine

whether or not records of the business transactions or affairs of an identified person have been made or kept.

I certify that, within 3 days of serving the summons, I gave notice (Part D of Form 2039) to the person named below on the date and in the manner indicated.

Date of giving Notice: \_\_\_\_\_ Time: \_\_\_\_\_

Name of Noticee: \_\_\_\_\_

Address of Noticee (if mailed): \_\_\_\_\_

**How  
Notice  
Was  
Given**

- |   |   |
|---|---|
| <input type="checkbox"/> I gave notice by certified or registered mail to the last known address of the noticee.                                    | <input type="checkbox"/> I gave notice by handing it to the noticee.  |
| <input type="checkbox"/> I left the notice at the last and usual place of abode of the noticee. I left the copy with the following person (if any). | <input type="checkbox"/> In the absence of a last known address of the noticee, I left the notice with the person summoned. |
|   | <input checked="" type="checkbox"/> No notice is required.  |

Signature

Title

Internal Revenue Agent

I certify that the period prescribed for beginning a proceeding to quash this summons has expired and that no such proceeding was instituted or that the noticee consents to the examination.

Signature

Title

Internal Revenue Agent

Form 2039 (Rev. 12-2008)